

EXHIBIT L

Anat Goldstein
New York
USA

November 14th, 2023

Honorable Jennifer H. Rearden
United States District Judge
500 Pearl Street
Southern District of New York
New York, New York 10007

Re: Sentencing of Charles McGonigal

Dear Judge Rearden,

My name is Anat Goldstein working in corporate development. Back in 2019 I transitioned from life in Los Angeles to the bustling streets of New York. As a newcomer, the city's expanse, both in its architecture and its opportunities, felt overwhelming. It was during this transitional phase in 2019 that I had the privilege to meet Charlie. We met through mutual friend who is based in UK where my family lives.

Charlie and I formed an immediate bond. Not only did he extend his hand in friendship, but he also went above and beyond in his efforts to make me feel at home in New York. Recognizing the challenges I faced in relocating, Charlie, out of sheer generosity, assisted in bringing my vehicle from LA to NY. In a city where parking costs are exorbitant, he even arranged complimentary parking for me, a gesture that significantly eased my financial burdens.

Throughout our friendship, Charlie has been an unwavering source of emotional support. On numerous occasions when I've felt overwhelmed or disheartened, a simple call to him would instantly uplift my spirits. His optimism is contagious, and his wisdom on various subjects, has guided me immensely.

Charlie's vast network of contacts speaks volumes about his character. Whenever I've traveled abroad, he's connected me with locals who've shown me unparalleled hospitality. And the remarkable part is, he does all this asking nothing in return. It's simply in his nature to give and support without ulterior motives.

I'm aware of Charlie's current legal situation. While it pains me to see someone of his character facing such challenges, I can speak with certainty about the Charlie I know - a man of compassion, generosity, and integrity.

In the fabric of my life, Charlie appears as a vibrant thread, weaving moments of kindness, guidance, and genuine care. He's been like the older brother I never had, protective and nurturing. His actions have always been selfless, always thinking of others before himself.

I respect the judicial process and the responsibilities that lie before you. I humbly ask for your consideration of the character references shared and hope they provide a comprehensive understanding of the person Charlie truly is.

Should you require any further details or clarification, please do not hesitate to reach out. Thank you for taking the time to read this letter and for considering my perspective.

Sincerely,

A handwritten signature in black ink, appearing to read 'AG', followed by a vertical line.

Anat Goldstein